FOR MYSORE STATE

(194 50) Department.

Ms. SERIES.

G.O. NO. 1041

1041

Dated 30th March 1950

Put away

Supdt.

[Despatch Abstract.]

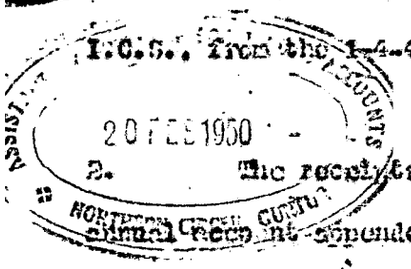
AUDIT REPORT - Elementary Education - 1947-48 - District Board, Bellary - Recorded.

AUDIT REPORT ON THE ACCOUNTS OF THE ELEMENTARY EDUCATION FUNDS OF THE DISTRICT BOARD, BELLARY, FOR THE YEAR 1947-48.

Name of auditor: Sri D.Srinivasan, B.A., District Inspector of Local Fund Accounts.

Period taken for audit: From the 15-10-48 to the 30-11-48.

The Office of the Special Officer was held by K.N.Anantharaman, Esq., I.C.S., from the 1-4-47 to 31-3-48



2. The receipts and payments during the year are shown in the abstract of annual accounts appended together with the opening and closing balances. The opening balances in the cash book is in agreement with the closing balance of the previous year. The closing balance in the cash book viz (-)37,045-0-6 agrees with the balance in the account for March 48. The sum total of the closing balances in the elementary education fund and the general fund cash books is in agreement with the balance in the treasury pass book after allowing for uncashed cheques and unremitted revenue in hand at the close of year.

3.(a) EXPENDITURE INCURRED IN EXCESS OF BUDGET PROVISION.

IN THE CASES NOTED BELOW EXPENDITURE EXCEEDED THE PROVISION IN THE sanctioned budget and the total expenditure under all heads exceeded the total budget provision. Sanction of the Director of Public Instruction and Government was not obtained for the reappropriation and excess over the total budget provision as required under rules 2 and 5 of the rules framed with G.O.139 Edn. dated 29-1-1942.

with adverse balances to the extent indicated below. As these deficits could not be met from the general fund for want of adequate balance the balance under deposits and advances was encroached upon. The attention of Government pointed out for the diversion of earmarked funds.

Month.	Effecting closing cash balance under 'A' General account. Ordinary.	Closing balance under M.L. funds.	Extract of Divernic
	Rs. As. Ps.	Rs. As. Ps.	Rs. As. Ps.
October 47.	1,23,650 8 3 - 1	(-)1,43,333 - 0 - 6	1,40,333 - 0 - 6
November 47.	2,10,214 -14 - 2	(-)2,30,383 - 9 - 6	2,30,383 - 9 - 6
December 47.	2,00,625 -15 - 8	(-)2,56,143 - 9 - 6	2,56,143 - 9 - 6
January 48.	1,95,521 -10 - 2	(-)2,35,441 - 5 - 6	2,35,441 - 5 - 6

4. The more important irregularities are detailed below. Irregularities of a minor nature are detailed in the annual objection statement, which is to be treated as a part of this report.

5. PENDING PARAS OF THE PREVIOUS YEARS:

Eighty two items of objections of more than two years old were pending settlement. Special attention should be bestowed for the settlement of these objections.

It is pointed out in this connection that the Audit Report for the year 1946-47 issued in L.F. No.9558 dated 25-3-48 was not returned with replies as for in spite of reminders and special letters

(1) PARA 5(b) A/R FOR 46-47 AND ITEM 17 OF THE A.O.S. FOR 1943-44

No action was taken as yet to record certificates of completion of probation. Early action is called for.

(2) PARA 5 (2)-OF A/R FOR 46-47 AND PARA 10 (A) OF A/R FOR 1943-44. (Item 7 of A.O.S. for 43-44) UNEXPENDED CREDITS OF GRANTS NOT PAID WITH SURRENDER - RESIGNED.

taken to enter them in the service registers of the teachers and the increment certificates with the service registers produced.

1. ITEM 11 OF A.O.S. FOR 1943-44 (DATES OF BIRTH NOT VERIFIED WITH ~~xxxx~~ S.L.C.REGISTERS).

The dates of birth have been verified only in some cases. Early action may be taken to verify the dates of birth in other cases also.

48(R)

3. PARA 5 (11) OF A/R 46-47 AND PARA 10(9) OF A/R 1943-44.(Item 14 of A.O.S. for 43-44). INCREMENTS INCORRECTLY DRAWN - EXCESS PAYMENT.

The excess payment of Rs.77-1-8 was stated to have been recovered. But the credit was not pointed out.

4. PARA 5(10) OF A/R 1946-47 AND ITEMS 7 & 8 OF A.O.S.FOR 1944-45. RECORDS NOT MADE AVAILABLE.

Records in support of the replies furnished to the above items were not produced in spite of the long delay.

ITEM 20 OF A.O.S.FOR 44-45 PARA 5(14) of A/R 46-47 PAYMENT OF ARREAR INCREMENTS - EXCESS - PAYMENT.

There was an excess payment of Rs.403-1-0 steps may be taken to recover the amounts due from the various individuals.

PARA 5(17) OF A/R FOR 46-47 AND ITEMS 33,34,35, & ~~36~~ 37 OF A.O.S. OF 1944-45.

EXCESS PAYMENTS POINTED OUT NOT ~~RECOVERED~~ Recovered.

12. PARA 5(23) OF A/R 46-47 AND PARA 7 OF A/R 45-46. ACQUITTANCES WANTING.

Two acquittances ~~xxx~~ aggregating Rs.51-4-0 are still pending production. Please expedite.

13. PARA 5(25) OF A/R 46-47 AND PARA ONE OF A/R 45-46 PAYMENT OF ARRS OF INCREMENTS TO MRI. T. KRISHNA RAO.

Sanction of the Director of Public Instruction still remains to be applied for. Please expedite.

14. PARA 5(26) OF A/R FOR 46-47 PARA 11 OF A/R FOR 45-46 - RECOGNITION WANTING.

The recognition for the period prior to 1-3-45 in respect of Board Muslim boy's school Kunchur, has not yet been obtained.

15. PARA 5(27) OF A/R 46-47 AND PARA 12 OF A/R FOR 45-46. Building rent SUIT FOR OF Rs.156.

Sri B.K. Gururaja Rao, Vakil, reported on the 12-3-48, that he had applied for the copies of the decree and that on receipt would forward one set to office and prepare an execution, Petition with the other. Further letters and reminders to the vakil did not elicit a reply. As action has not been taken in spite of reminders, the matter may be placed before the special officer to decide whether the matter should not be reported ~~x~~ to the District Judge for further action.

In the absence of the decree copy it is not possible to verify the amount due to the Board and the amount actually payable to the vakil.

16. PARA 5(28) OF A/R 46-47 AND PARA 13 OF A/R 45-46 VOUCHERS WANTING.

The vouchers were produced and audited. The defects noticed therein were pointed out in this department letter No.L.7.191 dated 2-5-48. ~~This~~ may be rectified and the fact reported.

17. PARA 5(29)OF A/R FOR 46-47 AN PARA 14 OF A/R FOR 45-46 PURCHASE OF SCIENCE ARTICLES - DEFECTS.

Neither were the excess and irregularly payments recovered or made good nor were the articles entered in the tools and plant registers and shown. The delay needs to be explained.

18. PARA 5(30) OF A/R 45-46/47 AND PARA 15 OF A/R 45-46 PURCHASE OF BOOKS DEFECTS.

of the Director of Public Instruction was not applied for.

Para 5 (33) of A/R 46-47 and Para 18 of A/R 45-46 PAY BILLS - Preparation - Defects.

The fact that certain teachers were acting is not indicated in the remaining six-cases-as-a pay bills even during 1947-48 nowhere the certificates for the drawal of Dearness allowance furnished in the pay bills.

21. Para 5 (34) of A/R 46-47 and Para 19 of A/R 45-46 Age and health certificates not obtained.

Certificate of age and health and Vaccination in the remaining six cases would need to be obtained early and produced.

22. Para 5 (35) of A/R 46-47 and Para 20 of A/R 45-46 . Deductions on account of Income Tax not made.

The amount of Income Tax and Surcharge was stated to have since been remitted. The relevant chalan and the details for the amount remitted/to be remained shown.

23. Para 5(36) of A/R 46-47 and Para 22 of A/R 45-46 Service registers defects.

No action was taken to rectify the defect even during 1947-48. Action may be expedited now.

24. Para 5 (38) of A/R 46-47 and Para 28 of A/R for 45-46 Entertainment of lower grade and higher grade (Sinhalese) Teachers. failed

Exemption of the educational authorities was not applied for and pointed out Early action is called for.

25. Para 5 (39) of A/R 46-47 and Para 30 of A/R for 45-46 Service Books Registers not opened.

The service registers may be opened early and produced.

26. ANNUAL OBJECTION STATEMENT FOR 1945-46 VOLUME I

Item 1. The Sanction of the Director of Public Instruction and of the Examiner still remain to be produced for the increments sanctioned.

27. Item 6. The approval of the Inspectoress of Girl's School still remained to be obtained for the transfer of srimathi P.Padmavathiamma B.E.G.S Kamali.

31. (a) The sanction of the District Educational Officer and f of the Board still required to be obtained for the additional staff employed.

(b) The amount of Rs. 1/- excess paid under contingencies would need recovery.

32. Item 15. The amount of Rs.3-2-0 excess paid under contingencies would need to be recovered early. Please expedite.

33. Item 18. The excess leave salary of Rs.1-8-0 paid to S.D. Chellamuthu was not recovered so far. Early action may be taken.

34. Item 19. Though there was an entry in the service register of V.M. Chenbagaraja that he was granted leave on loss of pay from 17-1-1945 to 17-3-45 it was stated in local audit that the teacher was not at all granted leave. It so how the entry came to be made in the service register may be explained.

35. Item 21. It may be stated how the absence of K.C.Veerabadra from 14-14-2-46 to 14-3-46 was treated.

36 Item 23. The defects pointed may be rectified and the fact reported

37 Item24. Orders have not been passed treating the suspension of S. Gundu Rao and D. Gopalagiri Rao during the periods from 17-8-44 to 18-4-46 and from 3-8-46 to the date of joining duty respectively, on leave on loss of pay. Please expedite.

38. Item 25&26. The necessary certificates may be recorded on the vouchers and produced for verification.

39. Item 27. The service register of S. Veeranna Gowd was not produced to verify the correctness of the dearness allowance claimed.

Item 28. The sanction for the payment of arrears of pay Rs.13-7-10 to M.Gurubidayya was not obtained so far. Early action may be taken.

Item 39. The approval of the District Educational Officer for the library book "Horticulture Kavya Rangraha" was not even applied for. Speedy action may be taken.

Item 40.(a) The excess paid would need early recovery.

(b) The acknowledgement for Rs.13-14-0- was not obtained [earlier] so far. Please obtain

(c) The stock entry ~~for the books purchased~~ may be shown early.

Item 41 & 42. The stock entry for the books purchased was shown Please expedite.

Item 44. Income tax deductions here stated to have been since remitted. The challan and the calculation sheet were not produced . Please produce them early.

Item 45. Payees' receipts for the amounts paid still remain to be produced. Please expedite.

Item 46. The recoveries pointed out were not effected so far. The delay may be explained.

ANNUAL OBSERVATION STATEMENT FOR 1945-46 - VOLUME XI

Items 3 & 4. The recoveries pointed out were not effected so far. Recoveries may be made early and the fact reported.

Item 10. The stock account of tools and plant and the sub-

entries in the establishment audit register may be produced early.

Item 31. No reasons were stated for the payments made though the school remained closed.

Item 32. The amount of 0-8-0 was stated to have been recovered from I B. Hachappa and sent to H. M. Gurubasaiah by money order. The records in support of the reply were not produced

Item 33. Aquittances were not produced even during the local audit. Please expedite.

Item 34. The service register of Sri. T.Hudimallappa was still pending production.

Item 35. Rs.2-14-0 the excess payment on account allowance made to L. Lokanandayya was pending recovery still. If may be recovered early.

Item [illegible] was stated as already paid as gratuity to Sri L.Chandrashekara and a voucher the regional his job has not received or made shoe as far. Early action may be taken.

Item 37 The service register and the sanction of the Director of Public Instruction for the arrear claim exceeding the [illegible] tion Please expedite.

68. Item 38. The certificate of overseas attendance for the drawal of conveyance allowance [illegible]

Item 47. The service registers in may cases still remain to be produced. They may be produced early.

Item 48. The defects pointed out were not rectified and the service registers produced for check. Early action is called for.

Item 52. The amount of Rs.4-13-0, excess travelling allowance paid to the President, Midday Meals Committee, Kuligi, still remains remaining to be recovered. The amount may be recovered early.

Item 53,54,&55, The stock entry and the acknowledgments of the Headmasters for the articles supplied to their schools may be shown early.

Item 56. The defect pointed out still remained to be rectified.

Item 57. The advances paid were stated to have been since adjusted. The connected records may be produced for check.

Item 58. The age and health certificates were not obtained from a duly qualified M.B.B.S. Assistant Surgeon and enclosed to the service registers. Early action is called for.

Item 59. No action was taken to open the service registers for the candidates mentioned in the objection.

Para 6 OF A/R FOR 46-47 ACQUITTANCES ETC WANTING

In nineteen cases, acquittances aggregating Rs.575-12-0 were pending production. Please expedite.

PARA 7 OF A/R 46-47 RE REINSTATEMENT OF A CONVICTED TEACHER - SPECIAL SANCTION OF GOVERNMENT WANTING.

The special sanction of the Government for the reentertainment of the convicted teacher, Sri. K.Srinivasan, was not obtained and was not even applied for.

Steps were not taken to get adjusted the arrear toll compensation of Rs46,635/- as per orders in memo No.14582 B2-/47 Edn dated 18-8-47.

PARA 11 OF A/R 46-47. GRANT FOR THE PURCHASE OF LIBRARY BOOKS -TO MECHANICS.

The sanction of District Education Officer for the books purchased for the Harivanam library still remained to be applied for.

PARA 12 OF A/R 46-47. GRANT FOR THE SUPPLY OF MID DAY MEALS -EXCESS DRAWAL OF GOVERNMENT GRANT

The matter of refund of the excess grant drawn was under correspondence with the Government. The result may be reported.

PARA 13 (A) OF A/R 46-47 CONTRIBUTION TOWARDS LEAVE SALARY AND P F ON BEHALF OF UPPER DIVISION CLERK EMPLOYED IN COMPULSORY EDUCATION SECTION.

The amount of Rs.140-10-0 being the contribution towards leave salary and provident fund on account of one upper division clerk in the compulsory education section adjusted to General funds was not readjusted to elementary education funds. Early action is called for.

PARA 13 (B) OF A/R 46-47 EXPENDITURE ON STATIONERY DEBITED TO ELEMENTARY EDUCATION FUNDS.

The sanction of Government for meeting the expenditure of Rs.200-4-0 for sanctioning stationery to the elementary education fund was not obtained so far.

PARA 14 OF A/R 46-47 PENALTIES -WRITE OFF.

The sanction of the government for the write off of Rs.-78-0 under penalties was applied for in Rc.5841/47 d/ 26-11-48. The orders may be communicated on receipt.

Acknowledgments in respect of amounts aggregating Rs.40/- still remain to be produced. Please expedite.

6. FIXATION OF PAY OF WOMEN TEACHERS WHO WERE EMPLOYED BEFORE 10-10-39 AND WHO IMPROVED THEIR CERTIFICATES SUBSEQUENTLY - EXCESS PAYMENT

In para 9 of the audit report for 1943-44 the District Board was required to fix the pay of women teachers, who were employed before 10-10-1939 and who improved their certificates subsequently after passing the Higher Grade Examinations in the scale of Rs.20-1/2 - 24 - 2/2- 30 applicable to men teachers in accordance with D.B.R.No.17 d/10-10-39, adopting the scales of pay prescribed for men for women teachers also. But their pay was fixed at 25 p.m. in the scale of 25-1/2-29-2/2-35 and the Government were requested to ratify action. The Government in their memo No. 13735 B2-46 Edn d/11-4-46 declined to ratify the action of the District Board Reconsideration of the above orders was also declined in memo No 26,200 B2/46 Edn dated the 13-7-46. The fixation of pay of such women teachers was examined and the excess payments noticed are detailed in item 42 of the A.O.S. for 1947-48. The excess payments shown against each would need recovery.

7. SUBSIDY FOR CONTINUANCE OF COMPULSORY EDUCATION SCHEME -46-47-EXCESS - NOT REFUNDED TO GOVERNMENT.

In their memo No.2413-B2 /47 Edn d/23-1-48, Government observed that against a subsidy of Rs 136,926/- sanctioned to the District Board, towards the cost of the scheme of compulsory elementary education and midday meals introduced in 1945-46 and extended in 1946-47, Only a subsidy of Rs 89,960/- was admissible with reference to the expenditure incurred by the Board and that the excess subsidy of Rs 46,966 should be refunded to Government. This amount was reduced by Rs.2020/- in Government memo No.22534-B2/48 Edn d/5-4-48 and an amount of Rs44,946/- was directed to be refunded to provincial funds. The fact of refund may be reported early.

DEARNESS ALLOWANCE SUBSIDY -NOT REFUNDED.

In memorandum No.17985 B2/48 -1 Edn, d/20-3-48 Government ordered a sum of Rs.39840/- out of the subsidy of Rs.41700/- paid to the District Board towards dearness allowance to teachers should be refunded to Government. The amount has not been remitted to the provincial funds so far inspite of this office letter L.F. No.73 d/17-4-48. The refund may be expedited and the fact reported

and P.H d/ 3-3-47, the Government ordered that the scheme of supplying midday meals should be ~~given~~ discontinued from the 1-4-47. The amount of Rs.4204/- drawn on this account would therefore need refund to provincial funds.

ARREAR TOLL COMPENSATION - ORDERED TO BE ADJUSTED - NOT ADJUSTED.

In passing orders covering the budget estimate for 1947-48, it was stated in para 3(2) of G.O.No.1625 Edn d/ the 21-7-47, that a sum of Rs.62,840 out of the arrear toll compensation grant should be adjusted to the credit of the elementary education fund but this was not done.

In his letter P.R. No.25/47 d/ 22-3-48, the Special Officer requested the permission of government to adjust the above amount of Rs.62,840 to the credit of general funds as the financial position of that fund was not sound but orders of government were stated to have not been received so far.

The orders of Government (may be) communicated on receipt.

RANT FOR THE PURCHASE OF LIBRARY BOOKS FOR LIBRARIES.

(not paid)

n G.O.No.2452 Edn & PH.d/14-11-47, a grant of Rs.240/- was sanctioned for purchasing library books to the libraries at Harivenam, Yemmiganur and Hirekolachi. On Vr.No.1945/3-48 books to the value of Rs.413 were purchased rom the following companies.

	Rs.
(1) Vavilla Rama Sastry and Sons, Madras.	321-0-0
(2) Sahitya Bhandar, Hubli	92-0-0
	413-0-0

Condition (iv) in para 1 of the government order sanctioning the grant requires that the indent for the books purchased should receive the prior approval of the District Educational Officer but his approval of the was not even applied for. The file produced did not disclose that the books purchased were actually received and entered in the stock register of library books. In the stock register of library the absence of the approval of the D.E.O and to the stock entry, the sum of Rs.413/- is held under objection and the grant of Rs.206 drawn on the above expenditure would need refund to Government.

The stamped acknowledgement from Vavilla Rama Sastrulu & Sons, Madras, for Rs.321/- was missing. The voucher also disclosed that while Sahitya Bhandar Hubli allowed a discount of Rs.6½% on the total cost of books of Rs.96-8-0, similar discount was not allowed by M/s V. Ramasastrulu & Sons, Madras on their total bill of Rs.314-3-0. Discount due, if any, may now be claimed and the result reported.

FOR SCHOOLS. RECOGNITION AWAITED.

(a) MIANWALI KHEL BOYS SCHOOL - SEVEN

The school was temporarily recognised upto the 28-2-47 in D.E.O. W 73/47/ 2.4.47, of the District Educational Officer, Bannu and thereafter it was closed. The school was again reopened from the 19-1-48. Fresh recognition of the District Educational Officer was not obtained. The expenditure of Rs.115/- incurred on this school is therefore, held under objection pending recognition

(b) MIANWALI MUSLIM BOY's SCHOOL, KAITHE.

Recognition having been withdrawn by the District Educational Officer, in his Dec 2871/46 d/24-7-46, the school remained closed from the 1-9-46. It was reopened again from the 2-8-47 without obtaining fresh recognition of the D.E.O. The expenditure of Rs.368/- incurred is, therefore, held under objection.

(c) In the case of the following new schools which were opened during the year under report, the recognition of the educational authorities was not pointed out. In the absence of such recognition, the expenditure incurred on the maintainence of these schools cannot be admitted in audit.

and decrease allowance at Rs.36p.m. for the month of February 48 on Voucher 1801/3-48, thus resulting in a double payment of the increment and proportionate decrease allowance for February 48. The double payment of salary of Rs.10/- and decrease allowance of Rs.2/- paid to the D.E.O. would need immediate recovery.

ACQUITTANCES, AND PAYEES ACKNOWLEDGEMENTS TO BE FILED.

In respect of 70 cases detailed in item 28 of the objection statement for the 1st half year of 1947-48 and items 24, 27, and 65 of the annual objection statement for 47-48, acquittances or receipts to the extent of many aggregating Rs.4426-14-0 have been missing. This certain irregularity has resulted in the violation of the rule 10 (1) of the Secretary rules issued vide G.O.No.7777 I.Edn dated 12-8-39, as amended. The pay bills for the next month should not have been passed unless the acquittances for the preceding month were received. Though this irregularity is being pointed out year after year, steps have not at all been taken to rectify it. The acquittances may be obtained early and produced.

APPOINTMENT OF UNTRAINED OR UNQUALIFIED CANDIDATES AS TEACHERS -EXEMPTION; EDUCATIONAL AUTHORITIES -TAKING.

(1) Sundari, Higher Elementary Grade Training certificate was appointed as teacher in the Board Lower Primary School, Kallukambon, in the exemption of the Inspectress of Girls Schools for her appointment and continuance was not obtained.

Mrs. S. Sarasakti, was an untrained candidate, was appointed as a teacher in the Board Hindu Boy's School, Kallukambon. The exemption of the District Educational Officer for his appointment was not pointed out. It may be obtained early and produced.

2) It was also seen that lower grade trained and failed higher grade teachers were employed in certain schools - vide item 1 of the objection statement for 1st half year of 1947-48 for details - But the exemption of the educational authorities were not either obtained and if they were obtained they were not noted in the establishment audit registers and produced for audit.

APPOINTMENT OF ADDITIONAL STAFF OR REDUCTION OF IN STAFF IN SCHOOLS - SANCTION CANTING.

detailed in items 15 & 18 of the annual objection statement for 47-48 without the prior sanction of the Director of Public Instruction as required under rule/of the rules issued with G.O.No.2334 L.A.d/16-10-41 and the instructions contained in G.O.No.936 E&P H d/10-7-1943.

PENALTIES - COLLECTION AND WRITE OFF - SANCTION OF GOVERNMENT - WAIVING

Out of a demand of Rs.5,11-4-0 including arrears, an amount of Rs.662-4-0 was collected and a sum of Rs.148-0 was written off in Board's resolution in No.89 d/27-4-47, thus leaving a balance of Rs.4447-8-0 to be collected on the 1-4-48. The particulars for the amounts collected and remitted were not posted in the demand register. The arrear demand register for 48-49 was not written up till the close of audit. The register of penalties did not undergo any review by the head of the office. The sanction of the government for the write off of Rs.148-0, was not also pointed out.

As the balance pending collection is large, the village officers may be reminded often to ensure better collection and clearance of the balance.

19. PRE-VOCATIONAL SCHOOLS - PERMANENT ADVANCE - ACKNOWLEDGEMENTS FROM THE HEADMASTERS OF THE SCHOOLS -NOT OBTAINED.

Permanent advance of Rs.10/- each was granted to the headmaster's of the schools - Vide item 38 of the A.O.S for details - for meeting pre-vocational expenditure. The acknowledgments of the headmasters were not obtained till the close of audit. They were stated to have been called for.

20. TOOLS AND PLANT REGISTERS NOT WRITTEN UP VERIFIED AND VERIFICATIONS RECORDED.

The failure to maintain the tools and plant registers and getting them verified and recording the necessary certificates is being pointed out in the audit reports for the years from 1942-43 onwards. A practical suggestion was also made in this Department letter I.F.No.185 MC d/18-7-46, to the effect that fresh statements of T.L.P be called for immediately from the schools and the register for 1946-47 written up on this basis with the available data. The D.B.E.O. was required to verify the correctness of these statements during his visits to the schools and record a certificate of verification. This was not done. It was however proposed by the D.B.E.O that the verification of the tools and plant be entrusted to responsible subordinates being teachers of Board High Schools and headmasters of higher elementary schools and also the Deputy Inspector of schools wherever possible. This arrangement was approved by the Special Officer in his resolution No.283 d/ 20-12-47. Even this resolution was not given effect to so far and steps taken to rectify

P.T.O.

the long standing defect till the close of audit. It is pointed out that any fur ther delay in the matter may render the fixing up of responsibility for losses or shortages, if any, at a later stage difficult. Immediate steps may be take to rectify the defect and the result reported.

The registers may be written up in the office at once for the year 1948-49 at least and produced at the next audit.

SERVICE REGISTERS - LEAVE ACCOUNTS NOT WORKED OUT AND ATTESTED.

During the verification of service registers, it was noticed that in cer- tain cases, the leave granted was not posted in the leave account and the leave account worked out completely and attested in the service registers. vide item 66 of the A.O.S. for details. It may be seen on how it was verified and satisfied that the leave granted was at credit.

SERVICE REGISTERS - VERIFICATION CERTIFICATE NOT RECORDED.

In many cases, annual verification of services for the calender year 1947 was not done and a certificate of verification recorded in the register vide items 65 (c) and 66 of the A.O.S. for 1947-48 for details.

PAYBILLS OF TEACHERS - DEFECTS.

Prescribed certificates for the drawal of dearness allowance were not recorded on the vouchers. In the place of a consolidated Bill for each taluk, a register in which totals for each month were struck was maintained but a pass order for the consolidated amount was not recorded.

REGISTER NOT MAINTAINED.

The register of appropriations was not maintained during this year also even though the omission was pointed out in the last year's audit report.

IV

DELAY IN RETURN OF AUDIT REPORT OBJECTION STATEMENT AND FURTHER REMARKS WITH REPLIES.

PERIOD.	DATE OF ISSUE.	DATE OF RETURN WITH REPLIES.
Further reports		
do A08 1943-44	22- 5-48.	
do On A08 1944-45	7- 6-48	
do On C/S 1945-46/ I half year Vol	6-12-47	Not returned with replies.
do On C/S 1945-46/ I half year Vol	6-12-47.	
do On C/S 1946-47/ I Half year Vol I & II	4- 4-48	
do On A08 1946-47	13- 6-48	
do On A/R 1946-46	2- 5-48	

RESULT OF AUDIT.

The result of audit may be considered as 'not satisfactory'.

RECEIPTS AND CHARGES.

The receipts and charges during the year were Rs.5,06,868-0-1 and 752-4-0 respectively.

OBJECTIONS PENDING SETTLEMENT

Four hundred and four items of objections involving a sum of Rs.31,709-14-2 were pending settlement, as given below.

ANNUAL ACCOUNT OF RECEIPTS AND CHARGES OF THE ELEMENTARY EDUCATION FUND ACCOUNT OF THE BELLARY DISTRICT BOARD FOR THE YEAR 1947-1948.

Heads.	Total of each detailed head.	Final Budget Appropriation.
RECEIPTS- ORDINARY.		
Opening Balance.	39,838-10-5	
EDUCATION TAX.		
Current.	1,13,025- 0-0.	1,24,800- 0-0.
Arrears.	37,147- 0-0.	
Fees and Penalties under the Elementary Education Act. ..	662- 4-0.	
Income from Investments etc.,		
School Fees-Prevocational Receipts. ..	60-15-6.	
Endowments.	15- 0-0.	
Contributions.		
Other Receipts.	1,126-10-7.	1,950- 0-0.
GOVERNMENT GRANT.		
i) Under Sec. 37 of the Elementary Education Act. .. .. .. Current. .. Arrears.		68,810- 0-0.
i) Under Proviso to Sec. 37 of the Elementary Education Act.	2,00,594- 0-0.	1,12,180-0-0 ~~1,12,810- 0-0.~~ 52,930- 0-0.
i) Expansion of Elementary Education.	82,957- 0-0.	53,400- 0-0.
(iv) Library Grant.	206- 0-0.	
(v) Special Grant for basic training.	1,678-12-0.	
(vi) Arrear Toll compensation grant.		62,840- 0-0.
(vii) Subsidy for Midday meals.		
(9) Contributions from the General Funds for other purposes. ..	37,800- 0-0.	37,800- 0-0.
(10) Loan from Government ~~Investments realised.~~	30,000-0-0	8,700-0-0
(11) Advances recovered.	576-14-0.	
Permanent Advance.	1,020- 1-0.	

Heads.	Total of each detailed head.	Final Budget Appropriation.
Total B.F.	~~4,76,868-9-1.~~ 5,06,868-9-1	,23,410-0-0.
Deduct:- (1) Refund. (2) Amount transferred to Capital.		10,000-0-0.
	~~4,76,868-9-1.~~ 5,06,868-9-1	5,23,410-0-0.
Add:- Amount relating to Endowments as shown under F.Endowment Account.		
	,06,868-9-1	
Total.	~~4,76,868-9-1.~~	5,23,410-0-0.

RECEIPTS - CAPITAL.

(1) Government Grant

(2) Endowments & Contributions.

(3) L o a n s . .. ..

(4) Contribution from General Account - Ordinary.

(5) Investment realised.

(6) Add amount transferred from ordinary. .. ..

Total.

Add amount relating to Endowment as shown under F.Endowment Account

EXPENDITURE - ORDINAR..

1. S T A F F .		
Salaries and allowances District Board Educational Officer's Pay.		
Dearness allowance	2,093- 2-0.	3,800- 0-0.
Constribution for pension and leave allowance.	413-10-0. 453-14-0. 425- 8-0 ~~428- 8-0.~~	
Travelling allowance. ..		
2. M A S T E R S .		
P a y	25,380- 4-0.	14,010- 0-0.
Dearness Allowance.	06,724-12-0.	
Clerks (Compl) Pay --Contribution.	2,216- 9-0.	6,740- 0-0.
~~Dearness allowance~~. contribution	4,776- 2-0.	
Prevocational Instructors Pay.	1,607- 9-0.	
Contribution to Provident Fun	9,600- 0-0.	9,900- 0-0.
Travelling allowances.	1,219-13-0.	1,260- 0-0.
(3) CONTINGENCIES & EQUIPMENT.		
Prevocational Equipment.	61- 1-0.	
Gratuity to Teachers.	40- 0-0.	500- 0-0.
Stipends to Girls.	1,340- 0-0.	3,200- 0-0.
CONTINGENCIES.		
House Rent.	19,718- 1-0.	22,760- 0-0.
Other Items.	26,190-13-0.	29,650- 0-0.
EQUIPMENT.		
Furniture and a		10,580- 0-0.
Library Books and Maps.	4,548-13-0.	
Prizes and Scholarships.		
(4) Repairs to Buildings.	1,341- 7-0.	5,000- 0-0.
(4-A) Repirs to Rent free		
(5) R e f u n d s . ..	19,665- 0-0.	
(6) Interest on and Repayment of debt.	950- 0-0.	950- 0-0.
(7) Investments made.		
(8) Advances recoverable.	973- 6-0.	8,700- 0-0.
	6,29,812-12-0	5,97,050-0-0

E x p e n d i t u r e - Continued- 1947-48.

H e a d s .	Total of each detailed head.	Final Budget Appropiration.
Total. B.F.		
(9) Permanent Advance.	26-15-0.	
(10) Permanent Prevocational.	10- 0-0.	
(11) Midday Meals.	,371- 1-0.	
Add amounts relating to Endowments as shown under F.Endowment Account.		
Grand Total.	6,33,220-12-0.	5,97,050- 0-0.
C A P I T A L .		
1) Lands and Buildings.	118-8-0.	10,000- 0-0.
2) Equipment		
(i) Furniture and apparatus.		
(ii) Library Book and Maps.		
(iii) Inveetments made.		
(iv) Other Items.		
Total.	531- 8-0.	10,000- 0-0.
Total Expenditure - Ordinary and Capital.	6,3_,.--- ---.	6,07,050- 0-0.
Closing Balance.	(-) 87,045- 0-6.	(-) 73,640- 0-0.
Grand Total including Closing balance.	5,46,707- 3-6.	5,33,410- 0-0.

ceedings of the District Board, Bellary.
Dated 14th November 1949.

Read the following:-

Replies to the Audit Reports on General and Fund Accounts and (2) Elementary Education Fund Accounts for 1947-48.

Resolution No. 47.

Approved.

Sd/- Y. Mahabaleswarappa

President.

K.V. Subrahmanyasastri 4/45

for President, District Board.

3. (a & b). The necessary sanction will be obtained and produced shortly.

Item 17 of A.O.S. for 1943-4

6(i). This item has since been admitted in audit.

Para 10 (b) ofA.R. for 1943-44.

6 (2) This item has since been admitted in audit.

Para 10 (6) of Audit Report for 1943-44.

6 (3) The increments sanctioned were verified during the local audit with reference to service registers and objections also have been raised on wide points.

Item 11 of A.O.S. for 1943-44.

6 (4) The remaining 19 registers may be perused now.

Item 14 of A.O.S. 43-44.

6 (5) The entire amount under the objection has since been recove and this may be perused during local audit.

Item No. 7 and 8 of A.O.S. for 1944-45

These items have since been admitted in audit.

Item No. 20 of A O.S. 1944-45 A.R. 1946-47 excess payments Rs. 403-1-0

6(7) A sum of Rs. 165-5-0 has been recovered from the teachers concerned and remaining amount is being recovered.

6(8) Item No.5 (17) of A.R. for 1946-47. 33, 34, 35, and 37 of A.C for 1944-45; , Excess payments made.

The recovery may be verified during local audit

6 (9) ~~A.O.S.~~ Item 47 of A.O.S. for 1944-45.

The 2 increment certificates may be perused now.

6 (10) Para 20 ofA.R. 1944-45. Date of birth not verified.

Same as item 6 (a) above.

Para 5 (22) (ii) of A.R. 46-4

6 (11) Equavalent contributions under section 37 of the Ele. Education Act.

The outstanding amounts from 1945-46 to 1947-48 have been adjusted.

6 (12) Para 23 of A.R. 46-47.

These acquittance may be perused during local audi

6 (13) Para 5 (25) of A.R. 46-47.

The approval will be produced during local audit.

6 (14) Para 6 (26) of A.R. for 1946-47.

The matter is pending with the District Educational Officer Bellary and will be produced after receipt.

6 (15) Para 5 (27) of A.R. for 1946-47.

The decree copy of the suit has since been obtained and the Vakil has been asked to take further action in realising the amounts due to the Board. The amount due to this Board may be assessed now.

6 (16) Para 5 (28) of A.R. for 1946-47.

The defects pointed out have since been rectified since.

6 (17 & 18)

These will be obtained and produced shortly.

6 (19) Para 5 (21) of 46-47

The sanction of the Director of Public Instruction Madras will be obtained and produced in due course.

6 (20) Para 5 (25) of A.R. 46-47.

These defects will be rectified and shown.

6 (21) 5 (34) of A.R. 46-47

Certificate of age and health in all the cases have since been produced.

Para 5 (35) of A.R. 46-47.

6 (22). The detailed particulars as to the amount Incometax due and amount paid may be perused during the local audit.

Para 5 (36) of A.R. 46-47

6.(23) The defects pointed out may be verified in respect of such of the cases that have not been verified already.

6 (24) Para 5 (38) of A.R. for 1946-47

The exemption on behalf of all the unqualified teachers has been obtained and may be perused during local audit.

6 (25) Para 5 (39) of A.R. for 1946-47.

The Service Registers on behalf of all teachers for whom Service Registers are due to be opened have been opened.

Item No.1 of A.O.S. for 1945-46.

26. Vide reply to para 6 (19) above.

27. Item No. 5 of A.O.S. for 1945-46

The mistress was posted on return from leave to a place different., station from which she went on leave. As the original place was filled up she had to be posted to different place where a period of leave is long it will not be possible to post her back to the same place. The approval of the Inspectress was not therefore obtained.

Item No. 9 of A.O.S. for 1945-46.

The defects have since been rectified and may be perused now.

29. Item No. 12 A.O.S. for 1945-46.

The orders granting the teachers higher grade pay may be perused now.

30. Item No. 13 of A.O.S. for 1945-46.

The sum of Rs. 1-12-0 has been recovered by short drawal in Vr. No. 1349/12/47 and may be perused now.

31. Item No. 14 (a) of A.O.S. for 1945-46

The District Educational Officer's R.No. 1280 C1/47. Dated 17-3-47 and reducing the strength of the school is awaited.

31 (b) Item No. 15 of A.O.S. for 19..

The excess payment of Rs. 3-2-0 has been recovered from the pay of the teacher vide Vr.No. 1349/46-47 of Devasamudram school

33. Item No. 18 of A.O.S. for 45-46.

The recovery may be perused during local audit.

34 Items 16,21,23 and 24.
35
36 The concerned papers and the Service Registers may be
37. perused now.

38. Item No. 25 and 26 of A.O.S. 1945-46.

These may be perused during local audi

39. Item 27 of A.O.S. for 1945-46;

The teacher is now dead and he did not open a Service Register. His claim for Dearness Allowance may be verified with reference to pay bills of the school

40. Item No. 28 of A.O.S. for 1945-46.

The Director of Public Instruction 's sanction will be obtained and produced shortly.

41 Item No. 29 of A.O.S. for 1945-46.

The necessary particulars of war service required have been obtained and the necessary entries made in the Service Registers.

41. Item No. 29 of A.O.S. for 1945-46.

The necessary particulars were obtained and the necessary entries made in the Service Registers

Item No. 32 of A.O.S. for 1945

The stock certificate may be perused now.

Item s No. 33,34, 36, 37 and 38 of A.O.S. 1945.46.

The stock entry certificates etc may be perused during local it.

Item No. 39 of A.O.S. 1945-46.

The approval of District Educational Officer will be produced.

(b) of A.O.S. 1945-46.

.The acknowledgement has been obtained and may be perused now.

Items No. 3 and 4 of 1945-46. (Vol 11

he excess amount has been fully recovered and the recovery perused during local audit (K.Y.Veeriah of Masalavada school)

Item No. 10 of 1945-46 Vol.11.

This may be perused during local audit.

Item No. 11,12,15 and 16.

The leave orders and the Service Register may be perused now

Item No. 18 of A.O.S.

The certificate may be perused now

Item No. 19 of A.O.S.

Item No. 31 continued.

eference and hence the entry during the period. As the school
a single teacher school and no substitutes were available
appointment of a substitute. The school was kept closed

Item No. 32 of A.O.S. for 1945-46.

The records will be produced during local audit.

Item No.33

These acquittance can be perused during local audit.

The Service Register may be perused during local audit.

Item No. 34.

The recoveries may be perused now.

Item No. 35.

Steps will be taken to recover the amount.

Item No. 37.

Sanction will be obtained and produced during local audi

Item 3

These will be produced during local audit.

The Service Registers have since been verified and may b
used now.

to (j). The Service Registers may be perused now.

Item No. 52 of A.O.S. for 1945-46.

Necessary action will be taken to recover the amount in question

Items 53,54, and 55 of A.O.S. for 1945-46.

The acknowledgements may be perused now.

Item No. 56.

The defects have since been rectified

Item No. 57.

The connected records may be perused now.

Item No.58.

The Service register have been opened in respect to all teachers except those temporary teachers whom no Service Registers are necessary.

Para 6 of A.R. for 1946-47.

The total amount held under objection is Rs. 575-12-0 comprising 19 cases of acquittance wanting. Except one case covering amount of Rs. 37-12-0 of Board Hindu Boys School Hulikeri all the other acquittances have since been produced. The remaining one case will be produced shortly.

The case has since been admitted in audit.

Para 8 of A.R. for 1946-47.

The exemption obtained on behalf of M.N.Ramachandrappa of of Board Hindu Boys School Uchangidrug has been obtained and produced.

Para 9 of A.R. 46-47.

Only one case requiring production of acquittance forRs. 7- may be perused during local audit

Para 10 of A.R. for1946-47

The Government's decession on this point is still pending is awaited.

(Para 13 A of A.R. for 1946-47.

question of receiving the necessary attention.

(Para 14 of A.R. for 1946-47.

The necessary transfers in the accounts will be effected the accounts debeting the cost to the general funds.

Para 14 of A.R. for 1946-47.

The sanction of the Government for writing off the sum of 78/- is rereceived and may be seen.

Para 15 of A.R. for 1946-47.

The Service Registers , leave accounts of the individuals referred to in item 43 of the A.O.S. for 1946-47 have since been produced and admitted in audit.

Para 16 of A.R. for 1946-47.

These teachers will be deemed to have vacated their respective posts during the period of leave granted to them and entertained at the end of their leave.

Para 17 of A.R. for 1946-47.

All the Service Registers were shown during the local audit. The item may be admitted.

Para 18 of A.R. for 1946-47.

The Service Register have been opened in respect of persons bearing 1,4,8, and 10 . others are ~~in~~ unqualified teachers entertained temporarily and on behalf of whom Service Registers are not expected to be opened.

The acknowledgements have since been obtained in respect of two more cases. The others will be obtained and produced.

The necessary sanction of the concerned authorities will be obtained and furnished. The acknowledgements from the firms will also be obtained and furnished.

Recognition of Schools.

The some of the orders granting recognition to these schools may be perused during local audit. ~~Hfxnh Hfx~~In case of others orders will be obtained and produced.

It is purely a clerical error. The amount has been refunded by challan No. 1064/13-12-48 of Bellary Sub Treasury.

Acquittances wanting.

Many of the acquittance have been traced and may be perused now. The others will traced and kept shortly.

15. Employment of unqualified teachers in schools under District Board.

The necessary exemptions has been obtained in respect of these teachers and the orders of the District Educational Offi Bellary may be perused now.

Additional posts- Sanctions wanting.

The connected papers may be perused during local audit.

Arrear claims.

1. K.M.Charantayya was granted leave in L.Dis. 1301 /47 Dated 9-3-47. The sanction of the Director of Public Instruction willhe be obtained and shown.

2. H.Padmavathi was granted leave from 19-12-46 to 29-3-47 in L.Dis. 8001/46. C4. Dated 26-1-48. Hence the amount become due only from 26-1-48 and Hence the claim cannot be considered as one kept in abeyance for more than a year old.

The sanction to write off the amount of Re.1-8-0 has been obtained and may be perused. Steps will be taken to collect old arrears of penalities remaining uncollected. (Page 26 M.D. Register).

Pay bills- Certificates for drawal of Dearness Allowance recorded.

This is being done now.

The Register of appropriation is being now maintained.

The Audit Register for 1946-47 has since been returned with the necessary replies.

The other objection statements sent were also sent back with the necessary replies

26 | No remarks.
27 |
28. |

29. The ~~xxxxxxx~~ entire amount under objection for 1943-44 and the major portion of the amounts kept under objection for the rest of the years now be admitted after perusal. Steps will be taken to see that the items under objection are cleared as early as possible.

K. V. Subrahmanya.

EXAMINER'S OFFICE

L.F.No. 9574 dated 27-2-1950.

Sub: Audit Report - Elemetary Education Funds - 1947-48 - District Board, Bellary - forwarded with replies.

Forwarded to the Secretary to Government, Education and Health Department with copies of the replies of the President and resolution of the Board.

Paras 6(3),(19) and (26) : The reply is not to the point. The objection refers to the increments due to the teachers in the pre-revised scales but the-tea not granted to them. Though the increments were sanctioned, the service registers and the increment certificates are pending production. In paragraph 2 of G.O.No.2755 Edn. dated 3-11-49 Government have called for full particulars regarding expenditure that would be involved if arrear increments are paid. A copy of the report and orders of Government thereon may be required to be communicated to this department.

No reply from Asst. Med. Officer P.D.I.

Para 6(40) of the A.R.: No action was taken to address the Director of Public Instruction for sanction. The President may be requested to expedite action.

Para 6(46) (c) of the A.R.: No reply has been furnished to this item. The President, District Board may be asked to furnish a reply.

Para 6(47),(49) and (50) of the A.R.: Replies to these paras have not been furnished. The omission may be required to be explained and the President, District Board requested to furnish replies early.

Para 6(67) of the A.R.: The sanction of the Director of Public Instruction still remained to be sought for. The President, District Board may be requested to expdite action.

Para 6(84) of the A.R.: The exemption of the District Educational Officer for the appointment of Janab Khaja Hussain an higher grade ~~xxxx~~ failed candidate was either not obtained or pointed out.

~~Para 8(20) of the A.R.:~~ ~~Secretary~~ ~~appointments~~ ~~were~~ not made so far as promised nor was Government addressed for sanction for debiting the expenditure to E.I.Funds. The delay in ~~taking action~~ may be asked to be explained.

Para 8 of the Audit Report: The amount of Rs.~~8~~,840 being the Dearness Allowance subsidy ordered to be refunded in Memo. No/179-85 B.2.48-1-Edn. dated 30-3-48 has not been refunded to the Provincial Funds so far. The President, District Bd may be instructed to refund the amount to Provincial funds without further delay.

Para 11 of the Audit Report: The approval of the Distric Educational Officer for the library books purchased was not applied for, so far. Authority called for has not been quoted The President, District Board may be requested to expedite acti

Para 17 of the Audit Report: The sanction of the Director of Public Instruction for payment of arrear claims exceeding one year has not been applied for so far. The President District Board may be requested to expedite action.

Para 20 of the A.R.: No action has been taken so far to write up the tools and plant registers, verify and record a ~~xxx~~ certificate of verification therein. The proposal approved in Resolution No. 283 dated 20-12-47 were not also given effect t The action taken to remedy the defect may be requested to be reported to Government.

Para 25 of the A.R.: The objection statements for the year 1947-48/II half and 1948-49/I half issued in L.F.1542 date 19-12-49 and L.F.No.~~xxxx~~ 589 dated 12-7-49 respectively have

not been returned with replies so far in spite of reminders. The President, District Board may be ~~requested~~ instructed to take immediate action to return the objection statements with replies and settle all the pending objections without further

Assistant Examiner of L.F.Accounts.

22.2.5

Education Deptt.(C)

T.M.No.,15362 C/50-1,Edn, dated 4-3-50.

From the Assistant Secy. to Govt.,
Education Deptt.

To the Examiner of Local Funds Accts.
Madras.

Sub:- Audit Report for the year 1947-'48 under the control of the District Board,Bellary.

Ref:- Your L.F.No, ~~9607~~ 9574, dated, ~~10-12-'49~~ 27-2-50

Kindly furnish a copy of the G.O. ~~passed~~ on the Audit Report of the Ele. Edn.Fund for 1946-'47 under the control of the District Board, Bellary as ~~the same~~ it is not readily available in this office.

4.3.50 4/3/50

Post copy of telephonic message from the Examiner of Local Fund Accounts, Madras: To the Assistant Secretary to Government, Education Department, d. 7.3.50.

...

LF. 9875 d 9.3.50

Sub: Audit Report for the year 1947 - 48 under control of District Board, Bellary.

Ref: Your T.M. No.15632 CF.50.1 Edn., d.4.3.50.

...

The Government order received in this office was sent to District Inspector, Bellary. It is being called for URGENTLY. A copy ~~of~~ will be sent on receipt.

P.Venkatasubramaniam,
Deputy Examiner of L.F.Accounts.

/True copy/
Edn (c) DEO
May 2.0
Superintendent 9/3/50

hil 14.4.50.

14.3.50 9/3 15/3/50 9.3.

Bellary District Board. 1947-48. Elementary education fund

Heads of Account.	Total under each Head	Budget appropriation.	
Opening balance.	39,888-10-5		
Education tax.			
Current.	1,13,025-0-0.	1,24,800.	
Arrears.	37.147-0-0.		
Fines and penalities under E.E.Act.	662-4-0.		
Income from ibvestments.	----		
School fees -provincial r	50-15-6.		
Endowments.	15-0- 0.		
Contribuation.	-		
Other receipts.	26-10-7.	1,950.	
Government grant			
i)under Sec.37 of E.E.Acts		68,810.	
Current.			
Arrears.			
ii) Under provision to Sec 37 of E.E.Act.	2,00,594-0-0.	1,12,610.	E.E.
iii) Expansionof E.Education.	82,957-0-0.	52,930.	C.E.
iv) Library Grant.	206-0-0.	63,400.	
v) Special grant for bacic	1,678-12-0.		
vi) Arrear toal compensatic..		62,840.	
Vii) Subsidy for midday meal			
Contribution from Gl.Funds for other purposes.	37,800-0-0.	37.800.	
10. Investiment realised.			
11. Advance recovered.	575-14-0.		
permenent advance.	1,020- 1-0		
transfered to capital.	30,000- 0 -	,000.	
	~~4,76,868-9-1.~~ 5,06,868-9-1	,23,410.	

	Charges.	Budget.
Pay.	3,25,380-4-0.	4,94,010.
Dearness allowance.	2,06,724-12-0.	
Clerks Pay	2,216- 9-0.	6740.
Dearness allowance	4,776- 2-0.	
Provocational Instructorspay.	1,607- 9-0.	
Contrubution to P.F.	9,600-00-0.	9900.
Travelling Allowances.	1,219-13-0.	1260.
3.Contingencies andequipement.		
Prevocation Equipment.	61-1-0.	
Gratiuty to teaches.	40-0-0.	500.
Stipends to Girls.	1340-0-0.	
Contingencies		
House ren...	19,718-1-0.	22,760.
Other items.	26,190-13-0.	29,650.
equipement.		10,580.
Furniture and apparator.	73-0-0.	
Library Books and Maps.	4548-13-0.	
Prizes and scholarship.		
4. Repairs to buildings	1341-7-0.	5.000.
5. Refunds.	19,66,500-0.	
6. Interest on and rrpayment of debts.	950-0-0.	950-0-0.
8. Advances recoverable.	973-6-0.	8,700-0-0.
9. Permente advance	26-15-0.	
10. -do- Provocitional.	10-0-0.	
11. Midday meal.	3371-1-0.	
Grand Total.	6,33,220-12-0.	5,97,050-0-0

Education Department (C).

Sub: Audit Report - Ele. Edn. Fund - 1947-48 - Dt. Bd., Bellary - Recorded.

Read: From the Examiner of L.F. Accts., No.9574 dated 27-2-50.

G.O. MS. NO. 1047 EDN. DATED 30-3-50

Recorded.

2. Paras 6(3), (19), & (26), ~~&~~ (8A) & ~~(20)~~ 20 of the Audit Report.

An extract from the remarks of the Examiner Local Fund Accounts is communicated to the P.D.B., Bellary, and he is requested to take necessary actio in the matter. The records required by the audit dept. should be ~~forwarded~~ produced without delay.

3. Para 6(40), (67) & ~~(17)~~ 17 of the Audit Report:-

The President is requested to obtain the sanction of the D.P.I. and produce it for audit.

4. Paras 6(46)(c), (47), (49) & (50) of the Report:-

The President has not offered any remarks on the objections raised in the paras noted above. He i requested to furnish the necessary replies very urgently to the auditor.

5. Para 8 ~~(7)~~ of the Audit Report:-

As the excess subsidy paid towards the scheme of compulsory ele. edn. was ordered for recovery separately in Memo No. 3413 B2/47, dated 23-1-48, the question of refund of an amount equal to the surplus on 31-3-47 did not arise.

6. Para 11 of the Audit Report:-

The P.D.B. is requested to get the approval of the D.E.O. in regard to the purchase of library books, if such approval has not already been obtained

7. Para 25 of the Audit Report:-

It is reported that the objection statements relating to the second half of the year 1947-48 and to the first half of 1948-49 have not been returned with replies to the Examiner in spite of several reminders. This state of affairs is very unsatisfactory. The P.D.B. is requested to pay personal

objection statements are returned with replies t
Examiner without further delay.

WL.
20.3.50

29/3/50

28/3